

## CHAPTER 115

## REIMBURSEMENT OF TAX LOSS BY SCHOOLS

S. F. 347

AN ACT to amend section two hundred eighty-four point two (284.2), and two hundred eighty-four point three (284.3), Code 1946, providing for the basis of computation for reimbursement of school districts for loss of taxes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section two hundred eighty-four point two  
2 (284.2), Code 1946, by inserting a colon “(:)” immediately follow-  
3 ing the word “made” in line three (3), and by inserting parenthesis  
4 one parenthesis “(1)” immediately in front of the word “on” in line  
5 three (3), and by striking the period (.) following the word “district”  
6 in line fifteen (15), and inserting in lieu thereof the following:  
7 “, or (2), if said land or any part thereof is being operated by a  
8 municipal corporation for veterans or public housing purposes, and  
9 said municipal corporation does not furnish school facilities for ten-  
10 ants’ children of school age, then the municipal corporation shall be  
11 obligated to provide its proportionate share of the education and  
12 building costs of the school district in which said project is located  
13 and the computation provided for in section two hundred eighty-four  
14 point one (284.1) shall be made on the basis of the proportion the  
15 number of pupils attending said school district from said land bears  
16 to the total number of pupils attending said school district. The use  
17 of either computation provided for in this section shall be determined  
18 on the basis of whichever is the greater.”

1 SEC. 2. Amend section two hundred eighty-four point three  
2 (284.3), Code 1946, by inserting after the comma (,) in line eleven  
3 (11) the following: “except, that where the lands belong to a mu-  
4 nicipal corporation and the computation provided for in section two  
5 hundred eighty-four point two (284.2) (2) applies, it shall be the  
6 duty of the county board of supervisors to compute the amount due a  
7 school district, as provided in said sections two hundred eighty-  
8 four point two (284.2) (1) and two hundred eighty-four point two  
9 (284.2)\* (2), and forthwith certify the computed amount to the  
10 council of the proper municipal corporation, and the amounts due  
11 shall be payable as follows, to wit; the municipal corporation shall  
12 pay the amount shown by the computation provided under section two  
13 hundred eighty-four point two (284.2) (1), and shall in addition  
14 pay the amount in excess thereof as computed under section two  
15 hundred eighty-four point two (284.2) (2)”.

1 SEC. 3. This act being deemed of immediate importance shall be in  
2 full force from and after its passage and publication in the Sioux  
3 City Journal-Tribune, a newspaper published in Sioux City, Iowa,  
4 and in the Anthon Herald, a newspaper published in Anthon, Iowa.

Approved March 12, 1949.

\*Numerals supplied by code editor, see §3.1 of the Code.

I hereby certify that the foregoing act was published in the Sioux City Journal-Tribune March 24, 1949, and in the Anthon Herald, March 23, 1949.

MELVIN D. SYNHORST, *Secretary of State.*